IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No.423 of 1995
Date of decision:24.10.2006

The Commissioner of Income Tax, Haryana, Rohtak

....Petitioner

versus

M/s. Zamidara Agencies, Sirsa

....Respondents

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Yogesh Putney, Advocate, for the revenue.

JUDGMENT:

Following question has been referred for opinion of this Court by the Income tax Appellate Tribunal, Chandigarh Bench, Chandigarh (for short, 'the Tribunal'), arising out of its order dated 25.8.1990 in ITA No.962/Chandi/88, for the assessment year 1983-84:-

> "Whether on the facts and in the circumstances of the case, the learned Income tax Appellate Tribunal was right in law in directing the Assessing Officer to compute penalty under section 271(1)(a) of the Income Tax Act, 1961 from 1.10.1984 on the ground that notice under section 148 of the said Act was served on the assessee on 16.8.1984 as against from 31.7.1983, the due date for filing of return?""

The assessee failed to file return for the assessment year 1983-84 in time. Penalty of Rs.6,364/- was imposed under section 271(1)(a) of the Income Tax Act, 1961 (for short, 'the Act') for late filing the return. The Tribunal directed re-computation of penalty by counting delay from 1.10.1984.

We find that the amount involved is negligible and in the

circumstances of the case, it is not necessary to go into the merits.

The reference is returned unanswered.

(Adarsh Kumar Goel)
Judge

October 24, 2006
'gs'

(Rajesh Bindal)
Judge